

Income Tax Department Conducts Survey At BBC Offices In India The Action Of IT Officials On BBC Offices Sparks Bitter Controversy

The British Broadcasting Corporation (BBCoffices)'s in Delhi and Mumbai were surveyed by the Income Tax Department over possible tax evasion and irregularities involving international tax and TDS transactions. Following a political uproar caused by a BBC programme on the Gujarat riots of 2002, the tax department conducted a survey. The attack on journalistic freedom was denounced by critics, and Modi's fans flocked to his defence.

Why Did the IT Raid at the BBC Office?

Under the "emergency" authority granted by the 2021 IT Rules, a little more than a month ago, the Union Ministry of Information & Broadcasting issued an order to online media providers to remove links to the BBC documentary India: The Modi Question first section after it sparked a disturbance. The Indian government has made an effort to limit the spread of information about India: The Modi Question online is described as having a "colonial attitude" and being "hostile propaganda and anti-India rubbish." Despite the fact that it was only broadcast in the United Kingdom, the documentary. In what is commonly perceived as a process-is-punishment approach, the Income Tax Department conducts "surveys" at the BBC offices in Delhi and Mumbai on February 14. In the biggest democracy on earth, the action sparked bitter controversy.

What is an IT Survey?

The I-T Act of 1961 contains several sections, including Section 133A, which grants the I-T Department the authority to conduct "surveys" to gather secret information, that apply to the surveys being conducted at the BBC's premises. Through an amendment made to the Act in 1964, the provision for surveys was included. An authorised officer may enter any place of business, practise, or charitable activity within their jurisdiction to inspect the books of accounts or other documents, money, stock, or other valuables that may be relevant to or useful for any proceedings under the Act. This is permitted by Section 133A. In addition, "after recording the reasons thereof, the I-T authority may impound and hold any books of account or other documents" under the Finance Act of 2002.

What is an IT "Search"?

A "raid" is what is generally referred to as a "search," despite the fact that the word "raid" is not specified anywhere in the Income-Tax Act. However, Section 132 of the Act provides a

definition of "search." The I-T Department is authorised under this Section to conduct an inspection by entering and examining any building where it has reasonable grounds to suspect that someone is in possession of undeclared income or property, such as cash, bullion, or gold. If a person to whom a summons or notice has been or would be issued refuses to produce or induce to produce any books of account or other documents that will be beneficial for or relevant to any process under the Act, an I-T search may still be conducted.

Difference Between a “Search” And a “Survey” ?

Although these two terms—as well as "raid"—are frequently used interchangeably in everyday speech, their definitions and connotations are distinct. In general, a search is a more serious process than a survey, with more serious repercussions. A search, as that term is defined in Section 132, may be conducted anywhere that is under the authorised officer's purview. A survey under Section 133A(1) may only be carried out within the officer's designated territory or at any location occupied by a person over whom he has jurisdiction and where a business, profession, or activity for charitable purposes is being performed. Additionally, searches can take place on any day after sunrise and continue until the procedures are finished, whereas surveys can only be conducted during working hours on business days. Finally, unlike a search, which allows police assistance to investigate the entire property to uncover hidden assets, a survey is confined to the examination of books and the verification of cash and goods.

Previous Raids in India

The investigation into the BBC is not an outlier when compared to previous investigations of a similar nature, including those at Newslaundry, a digital news organisation, in 2021, the CBI's raid on NDTV in 2017, the Enforcement Directorate's searches of Newslick, a digital portal, and the IT searches of the Dainik Bhaskar group, both in 2021. Such "surveys" were conducted by the research tank Centre for Policy Research and the digital media financing organisations Independent and PublicSpirited Media Foundation last year. The clear and obvious connection is that the media outlets have written articles that are critical of the Union government. Organisations that are viewed as being critical of the government are frequently targeted in India. Amnesty International's operations in India came to an end in 2020 after the organisation accused the government of conducting a "witch-hunt" targeting human rights organisations. Additionally searched last year were Oxfam and other local non-governmental organisations. The Editors Guild of India claims that four further media outlets were shut down by tax authorities in 2021 after publishing stories that were critical of the government. The non-profit institution According to Reporters Without Borders that since Mr. Modi took office, journalistic freedom has declined. In the organisation's World Press Freedom Index, India is placed 150th out of 180 countries, dropping 10 spots since 2014.

The Way Forward

There may not be any immediate consequences for the government from sabotaging the domestic media. However, after focusing on the BBC, Indian diplomacy should brace for some turbulence. The United States of America has already given a succinct warning on the value of faith and free speech in democracies, including India. It will be interesting to see how the incident affects New Delhi's relations with London. New Delhi seems to be optimistic that India's enormous market and its influence with Russia would be sufficient insurance against negative effects from a critical West. India would be well to keep in mind that its current strong networks with the West are the product of decades of hard work and are, more significantly, mutually beneficial. However, international realities are slick. The government's eagerness to spread the notion of a Western conspiracy against India is of particular interest — and concern. Is this a sign of the regime's ideological opposition to values like liberty and freedom of speech, which are regarded as essential to the model of Western liberal democracy? It will become more challenging for Mr. Modi's administration to remove the stain of intolerance as India continues to decline on reliable registers of press freedom.